

MARLON AMPREY
Legislative District 40
Baltimore City

Environment and Transportation
Committee



The Maryland House of Delegates
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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

**Delegate Amprey's Testimony on HB1289 Homestead Property Tax Credit Notice Requirement
March 2, 2021**

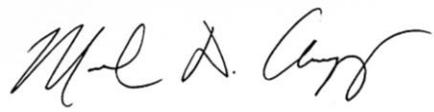
Honorable members of the House Ways and Means Committee,

The Homestead Property Tax Credit is a provision in the Maryland Tax Code that provides a tax credit for first time home buyers. For many of these eligible first time homeowners, years go by before they receive the Homestead Property Tax credit because they are unaware that the provision exists. The State does not make the application process as clear and accessible as possible. It is evident that there is a need for more education on the Homestead Tax Credit as well as for policy that ensures that Marylanders are taking advantage of the tax provisions available to them. To the extent that we believe that there should be tax credits available to Marylanders who are buying a home for the first time, we must also equally believe that lawmakers must maximize their ability to access those tax credits.

HB1289 mandates that Homestead Applications are sent to the State Department of Taxation and Assessment (SDAT) at the time of sale. The bill will require that the application for the Homestead Tax Credit is included in the contract of sale. This provision will enable SDAT to process a Homestead Tax Credit for every new first time home buyer within the State of Maryland. In addition, HB1289 requires SDAT to develop a single standardized form containing a statement that provides details, including eligibility requirements, for the homestead property tax credit. This is essential information for homebuyers. It is important to note that this bill does not directly place any additional financial burden on local government finances and operations. The State Department of Assessment and Taxation can develop the required form with existing resources leaving revenues unaffected. HB1289 also requires developers to present the form with the information from SDAT to new homeowners. This bill is a multifaceted approach to informing the public about the Homestead Tax Credit as well as ensuring that homeowners ease their tax burden by taking advantage of useful tax credits that are often left on the table.

I urge a favorable report on HB1289 as we make it increasingly possible to ease the tax burden on our homeowners that need it most.

Respectfully,

A handwritten signature in black ink, appearing to read "Marlon Amprey". The signature is fluid and cursive, with the first name "Marlon" and last name "Amprey" clearly distinguishable.

Delegate Marlon Amprey
40th Legislative District - MD